



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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KRISTINE CAZADD
Interim Executive Director

July 6, 2011

CAO 2011/018

TO COUNTY ASSESSORS ONLY:

BUDGET, STAFF, ASSESSMENT ROLL, AND APPEALS DATA

Enclosed is the annual questionnaire requesting budget, staff, assessment roll, and appeals data. A PDF-fillable version of the questionnaire is posted on the Board's website at www.boe.ca.gov/proptaxes/reports.htm for your use. We use these data to prepare the annual *Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices*. One of the primary purpose of this report is to assist county assessors in staffing, budgeting, and other administrative decisions.

Beginning this year, we are requesting assessed values along with the number of property units by type. Additionally, we have added several new categories of property types. These are: condominiums, timeshares, and the separation of multi-family into a two-to-four units category and a five-unit or more category. The separation of the multi-family category will make these data more useful for comparison purposes. You will also notice that all rows previously requiring totals have been removed in response to requests from assessors' staff.

All information in this expanded report will be used in the assessment practices survey program. It is anticipated that this will reduce the information that county assessors will be required to provide to the survey crew when a county is being audited.

The questionnaire is being provided earlier this year so that staff may complete it simultaneously with the 801-R/802-R data sent to the Research and Statistics Division annually. Please complete the questionnaire with information for the 2010-11 fiscal year (July 1, 2010 through June 30, 2011). We ask that you provide information from the roll just completed. The completed questionnaire should be returned by August 31, 2011 to Michael Saunders at:

Mr. Michael Saunders
State Board of Equalization
County-Assessed Properties Division, MIC: 64
P.O. Box 942879
Sacramento, CA 94279-0064
michael.saunders@boe.ca.gov

If you have any questions regarding this questionnaire, you may contact Mr. Saunders at 916-274-3365.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:mds
Enclosure

County No.: _____

Contact Person: _____

Telephone Number: _____

**BUDGET, STAFF, AND ASSESSMENT ROLL DATA
JULY 1, 2010 - JUNE 30, 2011**

We are requesting data based on a fiscal year unless otherwise specified. We realize that your systems and roll procedures may not directly provide the information to answer all the questions. If necessary, estimate your answers or just provide totals. Please provide any additional notes you feel will clarify your response. **For multi-function offices, provide data for only the assessor's function.** Question numbers that previously required only a total of previously entered data will not be present on this questionnaire. Question numbers represent corresponding data numbers in report on corresponding table in report. Table D in report represents local role value and statistics obtained from 601 roll reported on the previous annual report, so therefore you will not have a table D in this questionnaire.

**TABLE A
ASSESSOR'S BUDGET DATA AND COSTS OF SELECTED PROGRAMS
JULY 1, 2010 - JUNE 30, 2011**

EXPENSES		
1	Base salaries and wages (do not include benefits)	\$
2	Benefits	\$
3	Services from other county departments (such as janitorial, data processing, etc.)	\$
4	Other	\$

INCOME OR OFFSETTING SERVICES		
6	Services to other county departments	\$
7	Map sales, fees for property characteristics, appraisal copies and information	\$
8	Property and supplemental taxes administration fees	\$
9	Other that is not included above (If this amount is more than \$1,000, please itemize on the last page under "Comments" or on a separate sheet.)	\$

County No.: _____

**TABLE B & C
BUDGETED STAFF
JULY 1, 2010 - JUNE 30, 2011**

(Person-Years)

Position ¹		Table B	Table C
		Budgeted Permanent Positions ²	Budgeted Temporary Positions ³
1.	Assessor/other managers ⁴		
2.	Real property appraisers		
3.	Business property auditor-appraisers		
4.	Cadastral draftspersons (mapping)		
5.	Computer programmers, analysts, technicians		
6.	Other technical/professional not included in other categories (e.g. support staff , oil/gas specialists)		
7.	Support staff		

¹ List positions under primary duty. For example, a mapper who occasionally works on computers would still be classified under cadastral draftspersons.

² Budgeted and authorized permanent positions only. Temporary positions are separately accounted for in the last column.

³ Budgeted and authorized temporary positions (seasonal or emergency employees). Do not include permanent positions. Figures entered should represent full-time equivalents (*person-years*, not days; for example, 1,800 hours equals one person year).

⁴ "Managers" includes staff above the level of first-line supervisors. "Supervising appraisers" should be included in the Real Property Appraisers category; "supervising auditor-appraisers" should be included with the Business Property Auditor-Appraisers, etc.

County No.: _____

TABLE E
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE
JULY 1, 2010 - JUNE 30, 2011

This is a snapshot of your roll just completed. Please fill this out as best as it fits your county. There is no wrong answer as your county may not have certain property types.

§601 SECURED ROLL⁵			
	RESIDENTIAL	No. of Parcels (a)	Assessed Value (b)
1	Single-family residences (include PUDs)		
2	Condominiums		
3	Time Shares		
4	Vacant land (zoned residential)		
5	Manufactured Homes		
6	Multi-family 2 to 4 units		
7	Multi-family 5 or more units		
	COMMERCIAL/INDUSTRIAL	No. of Parcels (a)	Assessed Value (b)
8	Improved		
9	Vacant land (zoned commercial)		
	RURAL/AGRICULTURAL	No. of Parcels (a)	Assessed Value (b)
10	Agricultural (row crops, trees, vines, etc.)		
11	Agricultural improvements (barn, dairy, etc.)		
12	Restricted (such as open space [CLCA], TPZ)		
13	Vacant (such as grazing, desert, unused acreage)		
14	Other rural not included above		
	SECURED MISCELLANEOUS	No. of Parcels (a)	Assessed Value (b)
15	Possessory interests (secured)		
16	Oil, gas, and mineral		
17	Other secured not included in lines 1 through 16		

(continued)

⁵ If a parcel has more than one use, count it under the majority use.

County No.: _____

TABLE E
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE
JULY 1, 2010 - JUNE 30, 2011
(continued)

UNSECURED ROLL		No. of Units (a)	Assessed Value (b)
20	Total aircraft (general, certificated ⁶ , and fractionally ⁷ owned)		
21	Vessels		
22	Personal property/fixtures (include leased equipment; count multiple locations under the same taxpayer as one)		
23	Possessory interests (unsecured)		
24	Manufactured home accessories		
25	Leasehold improvements (improvements on land owned by others; if a leasehold improvement also has business personal property located in it under the same taxpayer, count as one in this category)		
26	Escape assessments from prior years' rolls		
27	Other (any unsecured not included above)		

⁶ One commercial airline reports all its aircraft by make and model. One assessment is for each group of make and model aircraft for each airline. (For example: Acme Airline has Boeing 767-200, Boeing 747-400, and McDonnell-Douglas DC-10 aircraft flown into an airport. This would count as three assessments, i.e., units.)

⁷ One fleet manager of a fractional ownership program reports all its aircraft by make and model. One assessment is for each group of make and model aircraft for each fractionally owned fleet. (For example: Fractionally owned fleet X-Jets has Cessna Citation V Ultra, Hawker 900 XP, and Gulfstream 450 aircraft flown into an airport. This would count as three assessments, i.e., units.)

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TABLE F
RELATED WORKLOAD INDICATORS
JULY 1, 2010 - JUNE 30, 2011

REAL PROPERTY ASSESSMENTS		
CHANGE IN OWNERSHIP		No. of Parcels
1	Total number of recorded documents received	
2	Number of reappraisable transfers of single-family residences/manufactured homes	
3	Number of reappraisable transfers of multi-family residences	
4	Number of reappraisable transfers of commercial/industrial properties	
5	Number of reappraisable transfers of all other property types	
NEW CONSTRUCTION		
7	Number of jurisdictions issuing building permits	
8	Number of building permits received	
9	Number of new assessments from new construction	
PROPOSITION 8		
10	Total number of parcels with Proposition 8 assessments	
13	Are any Prop. 8 parcels done by automatic programs such as computer regression analysis as opposed to those actually reviewed individually by an appraiser?	<input type="checkbox"/> No <input type="checkbox"/> Yes
14	If yes, what percentage of total parcels (line 10) are done automatically?	
MISCELLANEOUS		
15	Real property roll corrections processed in 2010-11 for all rolls	
16	Property splits and combinations (e.g., parcel A is split into parcels B and C—count as two; parcels D and E are combined into parcel F—count as one)	
17	New subdivision lots (Total of new parcel numbers created from recorded tract maps, parcel maps, condominium maps, and record of surveys)	

(continued)

TABLE F
RELATED WORKLOAD INDICATORS
JULY 1, 2010 - JUNE 30, 2011
(continued)

MISCELLANEOUS (continued)		
18	Number of properties affected by misfortune or calamity (§170)	
19	§ 68 Number of requests to transfer base year value to replacement property (e.g., property purchased to replace government-acquired property)	
20	§ 69.5 Claims filed (Propositions 60, 90, or 110, base year value transfers for persons over age 55 or disabled)	
21	§ 69.5 Claims granted (Propositions 60, 90, or 110, base year value transfers for persons over age 55 or disabled)	
22	§ 69.5 Claims denied (Propositions 60, 90, or 110, base year value transfers for persons over age 55 or disabled)	
23	§ 63.1 Claims filed (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers)	
24	§ 63.1 Claims granted (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers)	
25	§ 63.1 Claims denied (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers)	

ANNUAL VALUATION (Non-Proposition 13)		
26	Oil/Gas	
27	Restricted – California Land Conservation Act, TPZ	
28	Restricted – Historical properties (Mills Act)	
29	Section 11 (government-owned property located outside its boundaries)	
30	Other real property that is annually valued (but not included above)	

County No.: _____

TABLE G
RELATED WORKLOAD INDICATORS
JULY 1, 2010 - JUNE 30, 2011

BUSINESS PROPERTY ASSESSMENTS		No. of Units
1	Vessels (Include only vessels that are assessed; exclude low-valued vessels that are not assessed; include documented vessels assessed pursuant to R&T §227 and vessels reported on the Vessel Property Statement)	
2	General aircraft (exclude exempt historical aircraft.)	
3	§1150 Certificated aircraft assessments ⁸ (commercial freight or passenger aircraft)	
4	§1160 Fractionally owned aircraft ⁹	
5	Direct billing appraisals	
6	Business property field appraisals (§501 estimates of non-filing taxpayers)	
7	Annual racehorse tax returns mailed	
8	Property statements that result in assessments (excluding lines 1 through 6)	
9	Property statements that did not result in assessments (e. g., too small to assess)	
10	Business property roll corrections processed in 2010-11 for all rolls	
11	Other business property assessments not included above	
13	Vessel Property Statements (for vessels that cost over \$100,000)	

(continued)

⁸ One commercial airline reports all its aircraft by make and model. One assessment is for each group of make and model aircraft for each airline. (For example: Acme Airline has Boeing 767-200, Boeing 747-400, and McDonnell-Douglas DC-10 aircraft flown into an airport. This would count as three assessments, i.e., units.)

⁹ One fleet manager of a fractional ownership program reports all its aircraft by make and model. One assessment is for each group of make and model aircraft for each fractionally owned fleet. (For example: Fractionally owned fleet X-Jets has Cessna Citation V Ultra, Hawker 900 XP, and Gulfstream 450 aircraft flown into an airport. This would count as three assessments, i.e., units.)

County No.:

TABLE G
RELATED WORKLOAD INDICATORS
JULY 1, 2010 - JUNE 30, 2011
(continued)

SIGNIFICANT NUMBER OF AUDITS		Number of Audits ¹⁰
14	Total Significant Number of Audits (SA) due June 30, 2011 ¹¹	
15	Other audits assigned (contract for other counties)	
16	Other audits assigned in county in addition to SA (excluding audits identified on line 15), if any	
18	SA audits completed from the pool of taxpayers with largest assessments in 2010-2011	
19	SA audits completed from the pool of all other taxpayers in 2010-2011	
20	Other audits completed in 2010-2011	
22	SA audits waived in 2010-2011	

TABLE H
APPEALS BOARDS AND HEARING OFFICERS
JULY 1, 2010 - JUNE 30, 2011

1	Does your county Board of Supervisors sit as a local board of equalization?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	If no, indicate the number of assessment appeals boards appointed by the Board of Supervisors (not the number of members on a board).	
3	Indicate the number of hearing officers, if any. (Do not include members of either the Board of Supervisors or the assessment appeals board <i>unless</i> they are also appointed hearing officers.)	

¹⁰ Pursuant to section 469, subdivision (a)(1): significant number of audits "means at least 75 percent of the fiscal year average of the total number of audits the assessor was required to have conducted during the 2002–03 fiscal year to the 2005–06 fiscal year, inclusive, on those **taxpayers** in the county that had a full value of four hundred thousand dollars (\$400,000) or more of locally assessable trade fixtures and business tangible personal property." Therefore, count multiple locations under the same taxpayer as one audit.

County No.:

TABLE I
ASSESSMENT APPEALS ACTIVITY
JULY 1, 2010 - JUNE 30, 2011

DISTRIBUTION OF APPEAL APPLICATIONS BY PROPERTY TYPE		Number of Applications Filed during the 2010-11 Fiscal Year
1	Number of real property residential appeal applications	
2	Number of real property commercial/industrial appeal applications *	
3	Number of real property rural appeal applications *	
4	Number of business property appeal applications (e.g., personal property and fixtures)	
5	Number of other appeal applications (not included above)	
9	Number of Appeal Applications Held Over From Previous Years	

TABLE J
RELATED WORKLOAD INDICATORS
JULY 1, 2010 - JUNE 30, 2011

APPEAL APPLICATIONS RESOLVED IN 2010-11		
2	Number of applications withdrawn	
3	Number of applications with no appearance by applicants	
4	Number of invalid applications (filed but later deemed invalid)	
5	Number of applications resolved by stipulations (do not include any already reported in lines 2-4)	
6	Number of applications heard, assessment reduced (no stipulations)	
7	Number of applications heard, assessment sustained	
8	Number of applications heard, assessment increased	

* If it is a total property appeal, then count it as a real property item.

¹¹ See LTA 2009/049, *Significant Number of Business Property Audits*, for the minimum number of annual audits required pursuant to the provisions of Revenue and Taxation Code section 469.

County No.: _____

COMMENTS
